



राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

वीरवार, 31 जनवरी, 2019 / 11 माघ, 1940

हिमाचल प्रदेश सरकार

HIGH COURT OF HIMACHAL PRADESH AT SHIMLA-171001

NOTIFICATION

Shimla, the 15th January, 2019

No. HHC/GAZ/14-240/99-II.—Hon'ble the Chief Justice has been pleased to grant *ex-post facto* sanction of 5 days commuted leave *w.e.f.* 17-12-2018 to 21-12-2018 with permission to prefix Sunday fell on 16-12-2018 in favour of Smt. Jyotsna S. Dadhwal, the then Additional District and Sessions Judge-III, Kangra at Dharamshala, now posted as Additional District and Sessions Judge-I, Shimla, H. P.

Certified that Smt. Jyotsna S. Dadhwal had joined the same post and at the same station from where she proceeded on leave, after expiry of the above period of leave.

Also certified that Smt. Jyotsna S. Dadhwal would have continued to hold the post of Additional District and Sessions Judge-III, Kangra at Dharamshala, H. P., but for her proceeding on leave for the above period.

By order,
Sd/-
Registrar General.

HIGH COURT OF HIMACHAL PRADESH AT SHIMLA-171001

NOTIFICATION

Shimla, the 15th January, 2019

No. HHC/GAZ/14-219/96-I.—Hon'ble the Chief Justice has been pleased to grant 5 days earned leave *w.e.f.* 4-2-2019 to 8-2-2019 with permission to prefix Second Saturday, Sunday and special casual leave falling *w.e.f.* 12-1-2019 to 3-2-2019 and to suffix Second Saturday and Sunday falling on 9-2-2019 & 10-2-2019 in favour of Shri Mukesh Bansal, District and Sessions Judge-*cum*-Secretary, H. P. High Court Legal Services Committee.

Certified that Shri Mukesh Bansal is likely to join the same post and at the same station from where he proceeds on leave, after expiry of the above period of leave.

Also certified that Shri Mukesh Bansal would have continued to hold the post of District and Sessions Judge-*cum*-Secretary, H. P. High Court Legal Services Committee, but for his proceeding on leave for the above period.

By order,
Sd/-
Registrar General.

HIGH COURT OF HIMACHAL PRADESH AT SHIMLA-171001

NOTIFICATION

Shimla, the 18th January, 2019

No. HHC/GAZ/14-265/03-I.—Hon'ble the Chief Justice has been pleased to grant *ex-post facto* sanction of 4 days commuted leave *w.e.f.* 18-12-2018 to 21-12-2018 in favour of Dr. Abira Basu, the then Sr. Civil Judge-*cum*-CJM, Sirmaur at Nahan, now posted as Deputy Director, H. P. Judicial Academy, Shimla.

Certified that Dr. Abira Basu has joined the same post and at the same station from where she proceeded on leave, after expiry of the above period of leave.

Also certified that Dr. Abira Basu would have continued to hold the post of Sr. Civil Judge-*cum*-CJM, Sirmaur at Nahan, H. P., but for her proceeding on leave for the above period.

By order,
Sd/-
Registrar General.

HIGH COURT OF HIMACHAL PRADESH AT SHIMLA-171001

NOTIFICATION

Shimla, the 18th January, 2019

No. HHC/GAZ/14-305/09.—Hon'ble the Chief Justice has been pleased to grant *ex-post facto* sanction of 3 days commuted leave *w.e.f.* 11-12-2018 to 13-12-2018 in favour of Sh. Vikrant Kaundal, the then Sr. Civil Judge-*cum*-ACJM-I, Hamirpur, presently posted as Sr. Civil Judge-*cum*-ACJM-I, Ghumarwin, H. P.

Certified that Sh. Vikrant Kaundal has joined the same post and at the same station from where he proceeded on leave, after expiry of the above period of leave.

Also certified that Sh. Vikrant Kaundal would have continued to hold the post of Sr. Civil Judge-*cum*-ACJM-I, Hamirpur, H. P., but for his proceeding on leave for the above period.

By order,
Sd/-
Registrar General.

HIMACHAL PRADESH THIRTEENTH VIDHAN SABHA

NOTIFICATION

Shimla-171 004, the 28th January, 2019

No. V.S.-Legn.-Panel /1-21/2018. —In pursuance of Rule 12 of the Rules of Procedure and Conduct of Business of Himachal Pradesh Legislative Assembly, 1973, the Hon'ble Speaker is pleased to nominate the following Members on the panel of presiding Chairmen for the year-2019 :—

1. **Shri Ramesh Chand Dhawala (12 - Jawalamukhi)**
2. **Col. Inder Singh (35-Sarkaghat)**
3. **Shri Harshwardhan Chauhan (59-Shillai)**
4. **Shri Rakesh Pathania (6-Nurpur)**

YASH PAUL SHARMA,
Secretary,
H. P. Vidhan Sabha.

[Authoritative English text of this Department Notification No. EXN-F(10)-5/2019 dated 30-01-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 2 /2019-STATE TAX

Shimla-2, the 30th January, 2019

No. EXN-F(10)-5/2019.—In exercise of the powers conferred by sub-section (2) of section 1 of the Himachal Pradesh Goods and Services Tax (Amendment) Act, 2018 (1 of 2019), the Governor of Himachal Pradesh is pleased to appoint the 1st day of February, 2019, as the date on which the provisions of the Himachal Pradesh Goods and Services Tax (Amendment) Act, 2018 (1 of 2019), except clause (b) of section 8, section 17, section 18, clause (a) of section 20, shall come into force.

By order,

JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

[Authoritative English text of this Department Notification No. EXN-F(10)-5/2019 dated 30-01-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 3 /2019-STATE TAX

Shimla-2, the 30th January, 2019

No. EXN-F(10)-5/2019.—In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall come into force on the first day of February, 2019.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in Chapter-II, in the heading, for the words “Composition Rules”, the words, “Composition Levy” shall be substituted.

3. In the said rules, in rule 7, in the Table, against serial number (3), in column (3), for the word “goods”, the words, “goods and services” shall be substituted.

4. In the said rules, in rule 8, in sub-rule (1),—

(a) the first proviso shall be omitted;

- (b) in the second proviso, for the words “Provided further”, the word “Provided” shall be substituted.

5. In the said rules, for rule 11, the following rule shall be substituted, namely:—

“11. Separate registration for multiple places of business within a State or a Union territory.—(1) Any person having multiple places of business within a State or a Union territory, requiring a separate registration for any such place of business under sub-section (2) of section 25 shall be granted separate registration in respect of each such place of business subject to the following conditions, namely:—

- (a) such person has more than one place of business as defined in clause (85) of section 2;
- (b) such person shall not pay tax under section 10 for any of his places of business if he is paying tax under section 9 for any other place of business;
- (c) all separately registered places of business of such person shall pay tax under the Act on supply of goods or services or both made to another registered place of business of such person and issue a tax invoice or a bill of supply, as the case may be, for such supply.

Explanation.—For the purposes of clause (b), it is hereby clarified that where any place of business of a registered person that has been granted a separate registration becomes ineligible to pay tax under section 10, all other registered places of business of the said person shall become ineligible to pay tax under the said section.

(2) A registered person opting to obtain separate registration for a place of business shall submit a separate application in **FORM GST REG-01** in respect of such place of business.

(3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, *mutatis mutandis*, apply to an application submitted under this rule”.

6. In the said rules, after rule 21, the following rule shall be inserted, namely:—

“Rule 21A. Suspension of registration.—(1) Where a registered person has applied for cancellation of registration under rule 20, the registration shall be deemed to be suspended from the date of submission of the application or the date from which the cancellation is sought, whichever is later, pending the completion of proceedings for cancellation of registration under rule 22.

(2) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29 or under rule 21, he may, after affording the said person a reasonable opportunity of being heard, suspend the registration of such person with effect from a date to be determined by him, pending the completion of the proceedings for cancellation of registration under rule 22.

(3) A registered person, whose registration has been suspended under sub-rule (1) or sub-rule (2), shall not make any taxable supply during the period of suspension and shall not be required to furnish any return under section 39.

(4) The suspension of registration under sub-rule (1) or sub-rule (2) shall be deemed to be revoked upon completion of the proceedings by the proper officer under rule 22 and such revocation shall be effective from the date on which the suspension had come into effect.”.

7. In the said rules, after rule 41, the following rule shall be inserted, namely:—

“Rule 41A. Transfer of credit on obtaining separate registration for multiple places of business within a State or Union territory.—(1) A registered person who has obtained separate registration for multiple places of business in accordance with the provisions of rule 11 and who intends to transfer, either wholly or partly, the unutilised input tax credit lying in his electronic credit ledger to any or all of the newly registered place of business, shall furnish within a period of thirty days from obtaining such separate registrations, the details in **FORM GST ITC-02A** electronically on the common portal, either directly or through a Facilitation Centre notified in this behalf by the Commissioner:

Provided that the input tax credit shall be transferred to the newly registered entities in the ratio of the value of assets held by them at the time of registration.

Explanation.—For the purposes of this sub-rule, it is hereby clarified that the ‘value of assets’ means the value of the entire assets of the business whether or not input tax credit has been availed thereon.

(2) The newly registered person (transferee) shall, on the common portal, accept the details so furnished by the registered person (transferor) and, upon such acceptance, the unutilised input tax credit specified in **FORM GST ITC-02A** shall be credited to his electronic credit ledger.”.

8. In the said rules, in rule 42, in sub-rule (1), in clause (i), in the Explanation, after the word and figures “entry 84”, the word, figures and letter “and entry 92A” shall be inserted.

9. In the said rules, in rule 43,—

(a) in sub-rule (1), in clause (g), in the Explanation, after the word and figures “entry 84”, the words, figures and letter “and entry 92A” shall be inserted.

(b) in sub-rule (2), in the Explanation, clause (a) shall be omitted.

10. In the said rules, in rule 53,—

(a) in sub-rule (1), after the words and figures “section 31”, the words and figures “and credit or debit notes referred to in section 34” shall be omitted;

(b) in sub-rule (1) clause (c) shall be omitted;

(c) in sub-rule (1) clause (i) shall be omitted;

(d) after sub-rule (1), the following sub-rule shall be inserted, namely:—

“(1A). A credit or debit note referred to in section 34 shall contain the following particulars, namely:—

(a) name, address and Goods and Services Tax Identification Number of the supplier;

(b) nature of the document;

- (c) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (d) date of issue of the document;
- (e) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (f) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;
- (g) serial number(s) and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of supply;
- (h) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and
- (i) signature or digital signature of the supplier or his authorised representative.”.

11. In the said rules, in rule 80, in sub-rule (3), after the words “Every registered person”, the words, brackets and figures “other than those referred to in the proviso to sub-section (5) of section 35,” shall be inserted.

12. In the said rules, in rule 83,—

- (a) in sub-rule (1), in clause (a), for the words “Central Board of Excise” the words “Central Board of Indirect Taxes” shall be substituted;
- (b) in sub-rule (3), in the second proviso, for the words “eighteen months”, the words “thirty months” shall be substituted;
- (c) for sub-rule (8), the following sub-rule shall be substituted, namely:—

“(8) A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by him to—

- (a) furnish the details of outward and inward supplies;
- (b) furnish monthly, quarterly, annual or final return;
- (c) make deposit for credit into the electronic cash ledger;
- (d) file a claim for refund;
- (e) file an application for amendment or cancellation of registration;
- (f) furnish information for generation of e-way bill;
- (g) furnish details of challan in **FORM GST ITC-04**;
- (h) file an application for amendment or cancellation of enrolment under rule 58; and

- (i) file an intimation to pay tax under the composition scheme or withdraw from the said scheme:

Provided that where any application relating to a claim for refund or an application for amendment or cancellation of registration or where an intimation to pay tax under composition scheme or to withdraw from such scheme has been submitted by the goods and services tax practitioner authorised by the registered person, a confirmation shall be sought from the registered person and the application submitted by the said practitioner shall be made available to the registered person on the common portal and such application shall not be further proceeded with until the registered person gives his consent to the same.”.

13. In the said rules, in rule 85, in sub-rule (3), after the word and figures “section 49”, the words, figures and letters “section 49A and section 49B,” shall be inserted.

14. In the said rules, in rule 86, in sub-rule (2), after the word and figures “section 49”, the words, figures and letters “or section 49A or section 49B,” shall be inserted.

15. In the said rules, in rule 89, in sub-rule (2), for clause (f), the following clause shall be substituted, namely:—

“(f) a declaration to the effect that tax has not been collected from the Special Economic Zone unit or the Special Economic Zone developer, in a case where the refund is on account of supply of goods or services or both made to a Special Economic Zone unit or a Special Economic Zone developer;”.

16. In the said rules, in rule 91,—

(a) in sub-rule(2), the following proviso shall be inserted, namely:—

“Provided that the order issued in **FORM GST RFD-04** shall not be required to be revalidated by the proper officer.”;

(b) in sub-rule (3), the following proviso shall be inserted, namely:—

“Provided that the payment advice in **FORM GST RFD-05** shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment advice was issued.”.

17. In the said rules, in rule 92, in sub-rule (4), the following provisos shall be inserted, namely:—

“Provided that the order issued in **FORM GST RFD-06** shall not be required to be revalidated by the proper officer:

Provided further that the payment advice in **FORM GST RFD-05** shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment advice was issued.”.

18. In the said rules, in rule 96A,—

(a) in the marginal heading, for the words “Refund of integrated tax paid on export”, the word “Export” shall be substituted;

- (b) in sub-rule (1), in clause (b), after the words “convertible foreign exchange”, the words “or in Indian rupees, wherever permitted by the Reserve Bank of India” shall be inserted.

19. In the said rules, in **FORM GST REG-01**, in instruction 12, for the words “business verticals” at both the places where they occur, the words “places of business” shall be substituted.

20. In the said rules, in **FORM GST REG-17**, at the end, the following “Note” shall be inserted, namely:—

“Note.—Your registration stands suspended with effect from ----- (date).”.

21. In the said rules, in **FORM GST REG-20**, at the end, the following “Note” shall be inserted, namely:—

“Note: - Your registration stands suspended with effect from ----- (date).”.

22. In the said rules, after **FORM GST ITC-02**, the following form shall be inserted, namely:—

“FORM GST ITC-02A

[See rule 41A]

Declaration for transfer of ITC pursuant to registration under sub-section (2) of Section 25

1.	GSTIN of transferor	
2.	Legal name of transferor	
3.	Trade name of transferor, if any	
4.	GSTIN of transferee	
5.	Legal name of transferee	
6.	Trade name of transferee, if any	

7. Details of ITC to be transferred

Tax	Amount of matched ITC available	Amount of matched ITC to be transferred
1	2	3
Central Tax		
State Tax		
UT Tax		
Integrated Tax		
Cess		

8. Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorised signatory _____

Date---dd/mm/yyyy

1. Transferor refers to the registered person who has an existing registration in a State or Union territory.
2. Transferee refers to the place of business for which a separate registration has been obtained under rule 11.”.

“6	To furnish information for generation of e-way bill	
7	To furnish details of challan in FORM GST ITC-04	
8	To file an application for amendment or cancellation of enrolment under rule 58	
9	To file an intimation to pay tax under the composition scheme or withdraw from the said scheme”.	

“Rate of tax	Total Turnover	Out of turnover reported in (2), turnover of services	Composition tax amount	
			Central Tax	State/UT Tax
1	2	3	4	5”;

[illegible]

25. In the said rules, in **FORM GST RFD-01**, for the declaration under rule 89(2)(f), the following declaration shall be substituted, namely:—

"DECLARATION [rule 89(2)(f)]

I hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim.

Signature

Name –

Designation / Status”.

26. In the said rules, in **FORM GST RFD-01A**, for the declaration under rule 89(2)(f), the following declaration shall be substituted, namely:—

“DECLARATION [rule 89(2)(f)]

I hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim.

Signature

Name –

Designation / Status”.

27. In the said rules, in **FORM GST APL-01**,—

(a) for clause 15, the following clause shall be substituted, namely:—

“15. Details of payment of admitted amount and pre-deposit:—

(a) Details of payment required

Particulars		Central tax	State/ UT tax	Integrated tax	Cess	Total amount	
(a) Admitted amount	Tax/ Cess					< total >	< total >
	Interest					< total >	
	Penalty					< total >	
	Fees					< total >	
	Other charges					< total >	

(b) Pre-deposit (10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess).	Tax/ Cess						< total >	
---	-----------	--	--	--	--	--	-----------	--

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed tax and cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess).

Sl. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry No.	Amount of tax paid			
					Central tax	State/UT tax	Integrated tax	CESS
1	2	3	4	5	6	7	8	9
1.	Integrated tax		Cash Ledger					
			Credit Ledger					
2.	Central tax		Cash Ledger					
			Credit Ledger					
3.	State/UT tax		Cash Ledger					
			Credit Ledger					
4.	CESS		Cash Ledger					
			Credit Ledger					

(c) Interest, penalty, late fee and any other amount payable and paid

[illegible]

2.	Penalty									
3.	Late fee									
4.	Others (specify)									

(b) after clause 17, the following shall be inserted, namely:—

“18. Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 15 (item (a)), if any

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7”.
	Admitted amount [in the Table in sub- clause (a) of clause 15(item (a))]					

28. In the said rules, in **FORM GST APL-05**,—

(a) in clause 14,—

- (i) in sub-clause (a), in the Table, for the brackets, figures and words “(20% of disputed tax)”, the brackets, figures, words and letters “(20% of disputed tax/cess but not exceeding Rs.50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs.50 crore in respect of cess)” shall be substituted;
- (ii) in sub-clause (b), for the brackets, words and figures “(pre-deposit 20% of the disputed admitted tax and Cess)”, the brackets, words, figures and letters “(pre- deposit of 20% of the disputed admitted tax and cess but not exceeding Rs. 50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs. 50 crore in respect of cess)” shall be substituted;

(b) after clause 14, the following shall be inserted, namely:—

“15. Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 14 (item (a)), if any

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7”.
	Admitted amount [in the Table in					

	sub-clause (a) of clause 14 (item (a))]					

By order,

JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

Note.—The principal rules were published in the Gazette of Himachal Pradesh, *vide* notification No. EXN-F(10)-13-2017, dated 27-06-2017, published *vide* number EXN-F(10)-13-2017, dated 29-06-2017 and last amended *vide* notification No. 74/2018-State Tax, dated the 16-01-2018, published *vide* number EXN-F(10)-33/2018, dated the 17-01-2018.

[Authoritative English text of this Department Notification No. EXN-F(10)-5/2019 dated 30-01-2019 as required under clause (3) of Article 348 of the Constitution of India] .

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 5/2019-STATE TAX

Shimla-2, the 30th January, 2019

No. EXN-F(10)-5/2019.—In exercise of the powers conferred by sub-section (1) of Section 10 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following further amendments in the notification of the Government of Himachal Pradesh No. 8/2017- State Tax, dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-14/2017-Loose, dated the 30th June, 2017, namely:—

In the said notification, for the portion beginning with the words “an amount calculated at the rate of” and ending with the words “half per cent of the turnover of taxable supplies of goods in State in case of other suppliers”, the words and figures, “an amount of tax calculated at the rate specified in rule 7 of the Himachal Pradesh Goods and Services Tax Rules, 2017:” shall be substituted.

2. This notification shall come into force with effect from the 1st day of February, 2019.

By order,
Sd/-

JAGDISH CHANDER SHARMA,
Principal Secretary (E&T) .

Note.—The principal notification No.8/2017- State Tax, dated the 30th June, 2017, was published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-14/2017-Loose, dated the 27th June, 2017 and was last amended *vide* notification No. 1/2018-State Tax, dated the 18th January, 2018, published *vide* number EXN-F(10)-1/2018, dated the 19th January, 2018.

[Authoritative English text of this Department Notification No. EXN-F(10)-5/2019 dated 30-01-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 5 /2019-STATE TAX

Shimla-2, the 30th January, 2019

No. EXN-F(10)-5/2019.—In exercise of the powers conferred by sub-section (1) of Section 11 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to rescind the notification of the Government of Himachal Pradesh, No. 8/2017-State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-14/2017-Loose, dated the 30th June, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force with effect from the 1st day of February, 2019.

By order,
Sd/-

JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

Note.—The principal notification No. 8/2017-State Tax (Rate), dated the 30th June, 2017, was published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-14/2017-Loose, dated the 30th June, 2017 and was last amended *vide* notification No. 22/2018-State Tax (Rate), dated the 6th August, 2018, published *vide* number EXN-F(10)-24/2018, dated the 6th August, 2018.

[Authoritative English text of this Department Notification No. EXN-F(10)-5/2019 dated 30-01-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 6 /2019-STATE TAX

Shimla-2, the 30th January, 2019

No. EXN-F(10)-5/2019.—In exercise of the powers conferred by sub-section (2) of Section 23 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following amendments in the notification of the Government of Himachal Pradesh, No. 65/2017-State Tax, dated the 15th November, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-20/2016-Vol.1, dated the 18th November, 2017, namely:—

In the said notification, in the proviso, for the words, brackets, letters and figures “sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu

and Kashmir”, words, brackets and figures “the first proviso to sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to the said section” shall be substituted.

2. This notification shall come into force with effect from the 1st day of February, 2019.

By order,
Sd/-
JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

Note.—The principal notification No. 65/2017-State Tax, dated the 15th November, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-20/2016-Vol. 1, dated the 18th November, 2017.

[*Authoritative English text of this Department Notification No. EXN-F(10)-5/2019 dated 30-01-2019 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 01 /2019-STATE TAX (Rate)

Shimla-2, the 30th January, 2019

No. EXN-F(10)-5/2019.—In exercise of the powers conferred by sub-section (1) of section 11 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to rescind the notification of Government of Himachal Pradesh, No. 8/2017-Stated Tax (Rate), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-14/2017-Loose, dated the 30th June, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force with effect from the 1st day of February, 2019.

By order,
Sd/-
JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

Note.—The principal notification No. 8/2017-State Tax(Rate), dated the 30th June, 2017 was published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-14/2017-Loose, dated the 30th June, 2017 and was last amended *vide* notification No. 22/2018-State Tax (Rate), dated the 6th August, 2018, published *vide* number EXN-F(10)-24/2018, dated the 6th August, 2018.

विधि विभाग**अधिसूचना**

शिमला-2, 29 जनवरी, 2019

संख्या: एल0एल0आर0-डी0(6)-18/2018-लेज.—हिमाचल प्रदेश के राज्यपाल, भारत के संविधान के अनुच्छेद 200 के अधीन प्रदत्त शक्तियों का प्रयोग करते हुए दिनांक 24-01-2019 को अनुमोदित हिमाचल प्रदेश माल और सेवा कर (संशोधन) विधेयक, 2018 (2018 का विधेयक संख्यांक 13) को वर्ष 2019 के अधिनियम संख्यांक 1 के रूप में संविधान के अनुच्छेद 348 (3) के अधीन उसके अंग्रेजी प्राधिकृत पाठ सहित हिमाचल प्रदेश ई-राजपत्र में प्रकाशित करते हैं।

आदेश द्वारा,
यशवंत सिंह चोगल,
प्रधान सचिव (विधि)।

2019 का अधिनियम संख्यांक 1

हिमाचल प्रदेश माल और सेवा कर (संशोधन) अधिनियम, 2018

(माननीय राज्यपाल महोदय द्वारा तारीख 24 जनवरी, 2019 को यथाअनुमोदित)

हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का अधिनियम संख्यांक 10) का संशोधन करने के लिए **अधिनियम।**

भारत गणराज्य के उनहत्तरवें वर्ष में हिमाचल प्रदेश विधान सभा द्वारा निम्नलिखित रूप में यह अधिनियमित हो:—

1. संक्षिप्त नाम और प्रारम्भ.—(1) इस अधिनियम का संक्षिप्त नाम हिमाचल प्रदेश माल और सेवा कर (संशोधन) अधिनियम, 2018 है।

(2) इस अधिनियम की धारा 3 और धारा 30 के उपबन्ध प्रथम जुलाई, 2017 से प्रवृत्त हुए समझे जाएंगे और शेष उपबन्ध उस तारीख को प्रवृत्त होंगे जो सरकार राजपत्र (ई-गजट), हिमाचल प्रदेश में अधिसूचना द्वारा नियत करे:

परन्तु इस अधिनियम के विभिन्न उपबन्धों के लिए विभिन्न तारीखें नियत की जा सकेंगी और किसी ऐसे उपबन्ध में इस अधिनियम के प्रारम्भ के प्रति किसी निर्देश का अर्थान्वयन उस उपबन्ध के प्रवृत्त होने के प्रति निर्देश के रूप में किया जाएगा।

2. धारा 2 का संशोधन.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (जिसे इसमें इसके पश्चात् 'मूल अधिनियम' कहा गया है) की धारा 2 में,—

(क) खण्ड (4) में, "अपील प्राधिकारी और अपील अधिकरण" शब्दों के स्थान पर, "अपील प्राधिकारी, अपील अधिकरण और धारा 171 की उपधारा (2) में निर्दिष्ट प्राधिकारी" शब्द, अंक और चिन्ह रखे जाएंगे;

(ख) खण्ड (16) में, "केन्द्रीय उत्पाद-शुल्क और सीमाशुल्क बोर्ड" शब्दों के स्थान पर, "केन्द्रीय अप्रत्यक्ष कर और सीमाशुल्क बोर्ड" शब्द रखे जाएंगे;

(ग) खण्ड (17) के उपखण्ड (ज) के स्थान पर निम्नलिखित उपखण्ड रखा जाएगा, अर्थात्:—

“(ज) किसी घुड़दौड़ क्लब द्वारा योगक या अनुज्ञप्ति के माध्यम से बुकमेकर को उपलब्ध कराई गई सेवाएं या किसी अनुज्ञप्तिधारी बुकमेकर की ऐसे क्लब को सेवाएं; और”;

(घ) खण्ड (18) का लोप किया जाएगा;

(ङ) खण्ड (35) में, “खण्ड (ग)” शब्दों और चिन्हों के स्थान पर “खण्ड (ख)” शब्द और चिन्ह रखे जाएंगे;

(च) खण्ड (69) के उपखण्ड (च) में “अनुच्छेद 371” शब्दों और अंकों के पश्चात् “और अनुच्छेद 371ज” शब्द, अंक और अक्षर अंतःस्थापित किए जाएंगे; और

(छ) खण्ड (102) के अन्त में निम्नलिखित स्पष्टीकरण अंतःस्थापित किया जाएगा, अर्थात् :—

“स्पष्टीकरण.—शंकाओं के निवारण के लिए यह स्पष्ट किया जाता है कि “सेवा” पद में प्रतिभूतियों में संव्यवहारों को सुकर बनाना या प्रबन्ध करना सम्मिलित है;”।

3. धारा 7 का संशोधन.—मूल अधिनियम की धारा 7 में,—

(क) उपधारा (1) में,—

(i) खंड (ख) में, “चाहे वह कारबार के दौरान या उसे अग्रसर करने के लिए हो या नहीं;” शब्दों और चिन्ह के पश्चात्, “और” शब्द अंतःस्थापित किया जाएगा और सदैव अंतःस्थापित किया गया समझा जाएगा;

(ii) खंड (ग) में, “; और” चिन्ह और शब्द के स्थान पर “।” चिन्ह रखा जाएगा और सदैव रखा गया समझा जाएगा।

(iii) खंड (घ) का लोप किया जाएगा और सदैव लोप किया गया समझा जाएगा;

(ख) उपधारा (1) के पश्चात्, निम्नलिखित उपधारा अंतःस्थापित की जाएगी और सदैव अंतःस्थापित की गई समझी जाएगी, अर्थात्:—

“(1क) जहां कतिपय कार्यकलाप या संव्यवहार उपधारा (1) के उपबंधों के अनुसार कोई प्रदाय है, उन्हें अनुसूची 2 में यथानिर्दिष्ट माल का प्रदाय या सेवा का प्रदाय माना जाएगा।”;

और

(ग) उपधारा (3) में, “उपधारा (1) और उपधारा (2)” शब्दों, चिन्हों और अंकों के स्थान पर, “उपधारा (1), उपधारा (1क) और उपधारा (2)” शब्द, चिन्ह, अंक और अक्षर रखे जाएंगे।

4. धारा 9 का संशोधन.—मूल अधिनियम की धारा 9 की उपधारा (4) के स्थान पर निम्नलिखित उपधारा रखी जाएगी, अर्थात्:—

“(4) सरकार परिषद् की सिफारिशों पर, अधिसूचना द्वारा रजिस्ट्रीकृत व्यक्तियों के एक वर्ग को विनिर्दिष्ट कर सकेगी, जो किसी अरजिस्ट्रीकृत प्रदायकर्ता से प्राप्त माल या सेवाओं या दोनों के विनिर्दिष्ट प्रवर्गों के प्रदाय के सम्बन्ध में माल या सेवा या दोनों के ऐसे प्रदाय के प्राप्तिकर्ता के रूप में प्रतिलोम प्रभार के आधार पर कर का संदाय करेंगे तथा इस अधिनियम के सभी उपबंध

ऐसे प्राप्तिकर्ता को लागू होंगे मानो वह माल या सेवा या दोनों के ऐसे प्रदाय के सम्बन्ध में कर का संदाय करने के लिए दायी व्यक्ति है।”।

5. धारा 10 का संशोधन.—मूल अधिनियम की धारा 10 में,—

(क) उपधारा 1 में,—

- (i) “उसके द्वारा संदेय कर के स्थान पर ऐसी दर पर” शब्दों और चिन्हों के स्थान पर, “धारा 9 की उपधारा (1) के अधीन उसके द्वारा संदेय कर के स्थान पर ऐसी दर पर संगणित कर की रकम” शब्द, अंक और चिन्ह रखे जाएंगे; और
- (ii) परंतुक में, “एक करोड़ रुपए” शब्दों के स्थान पर, “एक करोड़ पचास लाख रुपए” शब्द और “।” चिन्ह के स्थान पर “:” चिन्ह रखा जाएगा और तत्पश्चात् निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात्:

“परंतु यह और कि कोई व्यक्ति, जो खंड (क) या खंड (ख) या खंड (ग) के अधीन कर का संदाय करने का विकल्प लेता है, किसी राज्य में पूर्ववर्ती वित्त वर्ष में आवर्त के दस प्रतिशत से अनधिक मूल्य की सेवाओं (अनुसूची 2 के पैरा 6 के खंड (ख) में निर्दिष्ट से भिन्न) या पांच लाख रुपए, जो भी अधिक हो, का प्रदाय कर सकेगा।”; और

(ख) उपधारा (2) के खंड (क) के स्थान पर निम्नलिखित खंड रखा जाएगा, अर्थात्:—

“(क) उपधारा (1) में यथाउपबंधित के सिवाय, वह सेवा के प्रदाय में नहीं लगा हुआ है;”।

6. धारा 12 का संशोधन.—मूल अधिनियम की धारा 12 की उपधारा (2) के खंड (क) में, “उपधारा (1)” शब्द, चिन्ह और अंक का लोप किया जाएगा।

7. धारा 13 का संशोधन.—मूल अधिनियम की धारा 13 की उपधारा (2) में, “की उपधारा (2)” शब्द, चिन्ह और अंक जहां-जहां आते हैं का लोप किया जाएगा।

8. धारा 16 का संशोधन.—मूल अधिनियम की धारा 16 की उपधारा (2) में,—

(क) खंड (ख) में, स्पष्टीकरण के स्थान पर निम्नलिखित स्पष्टीकरण रखा जाएगा, अर्थात्:—

“स्पष्टीकरण.—इस खंड के प्रयोजनों के लिए यह समझा जाएगा कि रजिस्ट्रीकृत व्यक्ति ने, यथास्थिति, माल या सेवा को प्राप्त किया है:—

- (i) जहां माल का परिदान किसी प्रदायकर्ता द्वारा किसी प्राप्तिकर्ता या किसी अन्य व्यक्ति को ऐसे रजिस्ट्रीकृत व्यक्ति के निदेश पर किया गया है, चाहे वह अभिकर्ता के रूप में या अन्यथा माल के संचालन से पूर्व या दौरान, माल के मालिकाना दस्तावेजों के अंतरण के माध्यम से या अन्यथा कार्य कर रहा हो; और
- (ii) जहां किसी व्यक्ति को ऐसे रजिस्ट्रीकृत व्यक्ति के निदेश पर और उसके मददे प्रदायकर्ता द्वारा सेवाएं प्रदान की जाती हैं।; और

(ख) खंड (ग) में, “धारा 41” शब्द और अंक के पश्चात् “या धारा 43क” शब्द, अंक और अक्षर अन्तःस्थापित किए जाएंगे।

9. धारा 17 का संशोधन.—मूल अधिनियम की धारा 17 में,—

(क) उपधारा (3) में निम्नलिखित स्पष्टीकरण अंतःस्थापित किया जाएगा, अर्थात्:—

“स्पष्टीकरण.—इस उपधारा के प्रयोजनों के लिए “छूट—प्राप्त प्रदाय का मूल्य” पद में उक्त अनुसूची के पैरा 5 में विनिर्दिष्ट से अन्यथा अनुसूची 3 में विनिर्दिष्ट कार्यकलापों या संव्यवहारों का मूल्य सम्मिलित नहीं होगा।”; और

(ख) उपधारा (5) के खंड (क) और खंड (ख) के स्थान पर, निम्नलिखित खंड रखे जाएंगे, अर्थात्:—

“(क) तेरह से अनधिक (चालक सहित) बैठने की क्षमता रखने वाले व्यक्तियों के परिवहन के लिए मोटरयान, सिवाय तब जब उनका उपयोग निम्नलिखित कराधेय प्रदायों को करने के लिए किया जाता है, अर्थात्:—

(i) ऐसे मोटरयानों का और प्रदाय; या

(ii) यात्रियों का परिवहन; या

(iii) ऐसे मोटरयान को चलाने के लिए प्रशिक्षण प्रदान करना;

(कक) जलयान और वायुयान, सिवाय तब जब उनका उपयोग—

(i) निम्नलिखित कराधेय प्रदायों को करने के लिए किया जाता है, अर्थात्:—

(अ) ऐसे जलयानों और वायुयान के और प्रदाय; या

(आ) यात्रियों का परिवहन; या

(इ) ऐसे जलयानों को चलाने के लिए प्रशिक्षण प्रदान करना; या

(ई) ऐसे वायुयान को चलाने के लिए प्रशिक्षण प्रदान करना; और

(ii) माल के परिवहन के लिए—

(कख) साधारण बीमा, सर्विसिंग, मरम्मत और अनुरक्षण की सेवाओं से खंड (क) या खण्ड (कक) में निर्दिष्ट मोटरयान, जलयान या वायुयान, जहां तक ये इनसे सम्बन्धित हैं, से है:

परन्तु ऐसी सेवाओं के सम्बन्ध में इनपुट कर प्रत्यय उपलब्ध होगा—

(i) जहां खंड (क) या खंड (कक) में निर्दिष्ट मोटरयान, जलयान या वायुयान का उपयोग उसमें विनिर्दिष्ट प्रयोजनों के लिए किया जाता है; और

(ii) जहां किसी कराधेय व्यक्ति द्वारा प्राप्त किया जाता है, जो—

(अ) ऐसे मोटरयान, जलयान या वायुयान के विनिर्माण में लगा हुआ है; या

(आ) उसके द्वारा बीमाकृत ऐसे मोटरयान, जलयान या वायुयान के सम्बन्ध में साधारण बीमा सेवाओं के प्रदाय में लगा हुआ है;

(ख) माल या सेवा या दोनों के निम्नलिखित प्रदाय—

- (i) खाद्य और सुपेय, आऊटडोर कैटरिंग, सौंदर्य उपचार, स्वास्थ्य सेवाएं, कॉस्मेटिक और प्लास्टिक शल्यक्रिया, खंड (क) या खंड (कक) में निर्दिष्ट मोटरयान, जलयान या वायुयान, सिवाय तब जब उनका उपयोग उनमें विनिर्दिष्ट प्रयोजनों के लिए किया जाता है, को पट्टे पर देने, किराए पर देने या भाड़े पर देने, जीवन बीमा और स्वास्थ्य बीमा:

परन्तु ऐसे माल या सेवा या दोनों के सम्बन्ध में इनपुट कर प्रत्यय उपलब्ध होगा जब ऐसे माल या सेवा या दोनों के आवक प्रदाय का उपयोग किसी रजिस्ट्रीकृत व्यक्ति द्वारा उसी प्रवर्ग के माल या सेवा या दोनों की जावक कराधेय प्रदाय के लिए या कराधेय समिश्र या मिश्रित प्रदाय के एक तत्व के रूप में किया जाता है;

- (ii) किसी क्लब, स्वास्थ्य और फिटनेस केन्द्र की सदस्यता; और

- (iii) छुट्टी या गृह यात्रा रियायत, जैसे अवकाश पर कर्मचारियों को विस्तारित यात्रा फायदे:

परन्तु ऐसे माल या सेवा या दोनों के सम्बन्ध में इनपुट कर प्रत्यय उपलब्ध होगा, जहां किसी नियोक्ता के लिए अपने कर्मचारियों को तत्समय प्रवृत्त किसी विधि के अधीन उपलब्ध करवाना बाध्यकर हो।”।

10. धारा 20 का संशोधन.—मूल अधिनियम की धारा 20 के स्पष्टीकरण के खंड (ग) में, “प्रविष्टि 84” शब्दों और अंकों के स्थान पर, “प्रविष्टि 84 और प्रविष्टि 92 क” शब्द, अंक और अक्षर रखे जाएंगे।

11. धारा 22 का संशोधन.—मूल अधिनियम की धारा 22 में,—

- (क) उपधारा (1) के परन्तुक के अंत में चिन्ह “।” के स्थान पर “:” चिन्ह रखा जाएगा और तत्पश्चात् निम्नलिखित परन्तुक अंतःस्थापित किया जाएगा, अर्थात्:

“परन्तु यह और कि सरकार विशेष प्रवर्ग के किसी राज्य के अनुरोध पर तथा परिषद् की सिफारिशों पर प्रथम परन्तुक में निर्दिष्ट समग्र आवर्त को दस लाख रुपए से ऐसी रकम तक बढ़ा सकेगी, जो बीस लाख रुपए से अधिक नहीं होगी और ऐसी शर्तों और सीमाओं के अधीन रहते हुए, जो इस प्रकार अधिसूचित की जाए।”; और

- (ख) स्पष्टीकरण के खंड (iii) में, “विशेष प्रवर्ग राज्यों से” शब्दों के पश्चात् “जम्मू—कश्मीर राज्य और अरुणाचल प्रदेश, असम, हिमाचल प्रदेश, मेघालय, सिक्किम और उत्तराखंड राज्यों के सिवाय” शब्द और चिन्ह अन्तःस्थापित किए जाएंगे।”।

12. धारा 24 का संशोधन.—मूल अधिनियम की धारा 24 के खंड (x) में “वाणिज्य ऑपरेटर” शब्दों के पश्चात् “जिससे धारा 52 के अधीन कर का संग्रहण करने की अपेक्षा है” शब्द और अंक अंतःस्थापित किए जाएंगे।

13. धारा 25 का संशोधन.—मूल अधिनियम की धारा 25 में,—

- (क) उपधारा (1) में, परन्तुक के अंत में चिन्ह “।”, के स्थान पर “:” चिन्ह रखा जाएगा और तत्पश्चात् स्पष्टीकरण से पूर्व निम्नलिखित परन्तुक अंतःस्थापित किया जाएगा, अर्थात्:

“परन्तु यह और कि किसी ऐसे व्यक्ति को, जिसके पास किसी विशेष आर्थिक जोन में विशेष आर्थिक जोन अधिनियम, 2005 (2005 का 28) में यथापरिभाषित कोई यूनिट है या जो विशेष आर्थिक

जोन विकासकर्ता है, ऐसे किसी पृथक् रजिस्ट्रीकरण के लिए आवेदन करना होगा, जो कि उसी राज्य में विशेष आर्थिक जोन के बाहर अवस्थित उसके कारबार के स्थान से सुभिन्न है।"; और

(ख) उपधारा (2) के परंतुक के स्थान पर निम्नलिखित परन्तुक रखा जाएगा, अर्थात्:

"परंतु किसी ऐसे व्यक्ति, जिसके पास किसी राज्य में कारबार के बहुल स्थान हैं, को ऐसी शर्तों, जो विहित की जाएं, के अधधीन रहते हुए कारबार के ऐसे प्रत्येक स्थान के लिए पृथक् रजिस्ट्रीकरण मंजूर किया जा सकेगा।"

14. धारा 29 का संशोधन.—मूल अधिनियम की धारा 29 में,—

(क) पार्श्व शीर्ष में, "रद्दकरण" शब्द के पश्चात् "या निलंबन" शब्द अंतःस्थापित किए जाएंगे;

(ख) उपधारा (1) के खंड (ग) के अन्त में "।" चिन्ह के स्थान पर ":" चिन्ह रखा जाएगा और तत्पश्चात् निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात्:

"परंतु रजिस्ट्रीकृत व्यक्ति द्वारा रजिस्ट्रीकरण के रद्दकरण के सम्बन्ध में फाईल की गई रजिस्ट्रीकरण के रद्दकरण से सम्बन्धित कार्यवाहियों के लंबित रहने के दौरान, रजिस्ट्रीकरण को ऐसी अवधि के लिए और ऐसी रीति में, जो विहित की जाए, निलम्बित किया जा सकेगा।"; और

(ग) उपधारा (2) के परंतुक के अंत में "।", चिन्ह के स्थान पर ":" चिन्ह रखा जाएगा और तत्पश्चात् निम्नलिखित परन्तुक रखा जाएगा, अर्थात्:

"परंतु यह और कि रजिस्ट्रीकरण के रद्दकरण से सम्बन्धित कार्यवाहियों के लम्बित रहने के दौरान, समुचित अधिकारी रजिस्ट्रीकरण को ऐसी अवधि के लिए और ऐसी रीति में, जो विहित की जाए, निलम्बित कर सकेगा।"

15. धारा 34 का संशोधन.—मूल अधिनियम की धारा 34 में,—

(क) उपधारा (1) में,—

(i) "कोई कर बीजक जारी किया गया है" शब्दों के स्थान पर "एक या एक से अधिक कर बीजक जारी किए गए हैं" शब्द रखे जाएंगे; और

(ii) "जमा पत्र जारी" शब्दों के स्थान पर "किसी वित्तीय वर्ष में किए गए प्रदायों के लिए एक या एक से अधिक जमा पत्र जारी" शब्द रखे जाएंगे; और

(ख) उपधारा (3) में,—

(i) "कोई कर बीजक जारी किया गया है" शब्दों के स्थान पर "एक या एक से अधिक कर बीजक जारी किए गए हैं" शब्द रखे जाएंगे; और

(ii) "नामे नोट" शब्दों के स्थान पर "किसी वित्तीय वर्ष में किए गए प्रदायों के लिए एक या एक से अधिक नामे नोट" शब्द रखे जाएंगे।

16. धारा 35 का संशोधन.—मूल अधिनियम की धारा 35 की उपधारा (5) के अन्त में "।" चिन्ह के स्थान पर ":" चिन्ह रखा जाएगा और तत्पश्चात् निम्नलिखित परन्तुक अंतःस्थापित किया जाएगा, अर्थात्:

"परन्तु इस उपधारा में अंतर्विष्ट कोई बात, केन्द्रीय सरकार या किसी राज्य सरकार के किसी विभाग या किसी ऐसे स्थानीय प्राधिकरण को लागू नहीं होगी, जिसकी लेखाबहियां, भारत के

नियन्त्रक—महालेखापरीक्षक या तत्समय प्रवृत्त किसी विधि के अधीन किसी स्थानीय प्राधिकरण के लेखाओं की संपरीक्षा के लिए नियुक्त किसी लेखापरीक्षक द्वारा संपरीक्षा किए जाने के अधीन है।”।

17. धारा 39 का संशोधन.—मूल अधिनियम की धारा 39 में,—

(क) उपधारा (1) में “और ऐसे कैलेण्डर मास या उसके किसी भाग के उत्तरवर्ती मास के बीसवें दिवस या उससे पूर्व ऐसे प्ररूप और ऐसी रीति में, जो विहित की जाए, विवरणी देगा।” शब्दों और चिन्हों के स्थान पर “ऐसे प्ररूप और ऐसी रीति में तथा ऐसे समय के भीतर, जो विहित किया जाए, विवरणी देगा:” शब्द और चिन्ह रखे जाएंगे और तत्पश्चात् निम्नलिखित परन्तुक अन्तःस्थापित किया जाएगा, अर्थात्:

“परन्तु सरकार परिषद् की सिफारिशों पर रजिस्ट्रीकृत व्यक्तियों के कतिपय ऐसे वर्गों को अधिसूचित कर सकेगी, जो ऐसी शर्तों और सुरक्षोपायों के, जो उसमें विनिर्दिष्ट किए जाएं, के अध्यक्षीन, प्रत्येक तिमाही या उसके भाग के लिए विवरणी प्रस्तुत करेंगे।”;

(ख) उपधारा (7) के अन्त में “।” चिन्ह के पश्चात् “:” चिन्ह अन्तःस्थापित किया जाएगा और तत्पश्चात् निम्नलिखित परन्तुक अंतःस्थापित किया जाएगा, अर्थात्:

“परन्तु सरकार परिषद् की सिफारिशों पर, रजिस्ट्रीकृत व्यक्तियों के कतिपय ऐसे वर्गों को अधिसूचित कर सकेगी, जो ऐसी शर्तों और सुरक्षोपायों, जो उसमें विनिर्दिष्ट किए जाएं, के अध्यक्षीन, ऐसी विवरणी के अनुसार, ऐसी विवरणी को प्रस्तुत करने के लिए उससे अपेक्षित अंतिम तारीख को या उससे पूर्व सरकार को, शोध्य कर या उसके किसी भाग का संदाय करेंगे।”;

(ग) उपधारा (9) में,—

(i) “उस मास या तिमाही जिसके दौरान ऐसा लोप या अशुद्ध विशिष्टियां ध्यान में आई हैं” शब्दों के स्थान पर “ऐसे प्ररूप और रीति में, जो विहित की जाए,” शब्द और चिन्ह रखे जाएंगे;

(ii) परन्तुक में “वित्तीय वर्ष की समाप्ति के पश्चात्”, शब्दों के स्थान पर “वित्तीय वर्ष, जिससे ऐसे ब्यौरे सम्बन्धित हैं, की समाप्ति के पश्चात्” शब्द और चिन्ह रखे जाएंगे।

18. धारा 43क का अंतःस्थापन.—मूल अधिनियम की धारा 43 के पश्चात् निम्नलिखित धारा अंतःस्थापित की जाएगी, अर्थात्:—

“43क. विवरणी प्रस्तुत करने और इनपुट कर प्रत्यय का फायदा लेने के लिए प्रक्रिया.—(1) धारा 16 की उपधारा (2), धारा 37 या धारा 38 में किसी बात के होते हुए भी, प्रत्येक रजिस्ट्रीकृत व्यक्ति धारा 39 की उपधारा (1) के अधीन प्रस्तुत विवरणियों में प्रदायकर्ताओं द्वारा किए गए प्रदायों के ब्यौरों का सत्यापन, विधिमान्यकरण, उसमें उपांतरण करेगा या उन्हें हटाएगा।

(2) धारा 41, धारा 42 या धारा 43 में किसी बात के होते हुए भी, प्राप्तिकर्ता द्वारा इनपुट कर प्रत्यय का फायदा लेने की प्रक्रिया और उसका सत्यापन उस प्रकार किया जाएगा, जो विहित किया जाए।

(3) प्राप्तिकर्ता द्वारा इनपुट कर प्रत्यय का फायदा लेने के प्रयोजनों के लिए, सामान्य पोर्टल पर प्रदायकार द्वारा जावक प्रदायों के ब्यौरे प्रस्तुत करने की प्रक्रिया ऐसी होगी, जैसी विहित की जाए।

(4) उपधारा (3) के अधीन प्रस्तुत न किए गए जावक प्रदायों के सम्बन्ध में इनपुट कर प्रत्यय का फायदा लेने की प्रक्रिया ऐसी होगी, जैसी विहित की जाए और ऐसी प्रक्रिया में इनपुट कर प्रत्यय

- की ऐसी अधिकतम रकम सम्मिलित हो सकेगी, जिसका इस प्रकार फायदा लिया जा सकता है, जो उक्त उपधारा के अधीन प्रदायकर्ताओं द्वारा प्रस्तुत ब्यौरों के आधार पर उपलब्ध इनपुट कर प्रत्यय के बीस प्रतिशत से अधिक नहीं होगी।
- (5) ऐसे जावक प्रदायों में, जिसके लिए प्रदायकर्ता द्वारा उपधारा (3) के अधीन ब्यौरों को प्रस्तुत किया गया है, विनिर्दिष्ट कर की रकम को, इस अधिनियम के उपबंधों के अधीन उसके द्वारा संदेय कर के रूप में माना जाएगा।
 - (6) किसी प्रदाय का प्रदायकर्ता और प्राप्तिकर्ता, संयुक्ततः और पृथकतः, जावक प्रदायों के सम्बन्ध में लिए गए, यथास्थिति, कर का संदाय या इनपुट कर प्रत्यय का संदाय करने के लिए दायी होंगे, जिनके ब्यौरे उपधारा (3) या उपधारा (4) के अधीन प्रस्तुत किए गए हैं, किन्तु जिनकी विवरणी प्रस्तुत नहीं की गई है।
 - (7) उपधारा 6 के प्रयोजनों के लिए, वसूली ऐसी रीति में की जाएगी, जो विहित की जाए और ऐसी प्रक्रिया में गलती से प्राप्त की गई एक हजार रूपए से अनधिक कर या इनपुट कर प्रत्यय की रकम की वसूली न करने के लिए उपबंध हो सकेगा।
 - (8) ऐसे जावक प्रदायों, जिनके ब्यौरे उपधारा (3) के अधीन किसी ऐसे रजिस्ट्रीकृत व्यक्ति द्वारा निम्नलिखित अवधि में प्रस्तुत किए जा सकते हैं, के सम्बन्ध में प्रक्रिया, सुरक्षोपाय और कर की रकम की अवसीमा,—
 - (i) रजिस्ट्रीकरण प्राप्त करने के छह मास के भीतर; और
 - (ii) जिसने कर के संदाय में व्यतिक्रम किया है और जहां ऐसा व्यतिक्रम, व्यतिक्रम की रकम के संदाय की अंतिम तारीख से दो मास से अधिक की अवधि के लिए जारी रहता है, ऐसी होगी, जो विहित की जाए।

19. धारा 48 का सशोधन.—मूल अधिनियम की धारा 48 की उपधारा (2) में, "प्रस्तुत करने के लिए" शब्द और चिन्हों के पश्चात् "और ऐसे अन्य कृत्यों का अनुपालन करने के लिए" शब्द अंतःस्थापित किए जाएंगे।

20. धारा 49 का सशोधन.—मूल अधिनियम की धारा 49 में,—

- (क) उपधारा (2) में, "धारा 41" शब्द और अंकों के पश्चात् "या धारा 43-क" शब्द, अंक और अक्षर रखे जाएंगे; और
- (ख) उपधारा (5) में,—
 - (i) खण्ड (ग) के अन्त में, ";" चिन्ह के स्थान पर ":" चिन्ह रखा जाएगा और तत्पश्चात् निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात्:

"परन्तु राज्य कर के मद्दे इनपुट कर प्रत्यय का उपयोग एकीकृत कर के संदाय के लिए केवल वहां किया जाएगा, जहां केन्द्रीय कर के मद्दे इनपुट कर प्रत्यय का अतिशेष एकीकृत कर के संदाय के लिए उपलब्ध नहीं है;" और
 - (ii) खण्ड (घ) के अन्त में, ";" चिन्ह के स्थान पर ":" चिन्ह रखा जाएगा और तत्पश्चात् निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात्:

"परन्तु संघ राज्यक्षेत्र कर के मद्दे इनपुट कर प्रत्यय का उपयोग एकीकृत कर के संदाय के लिए केवल वहां किया जाएगा, जहां केन्द्रीय कर के मद्दे इनपुट कर प्रत्यय का अतिशेष एकीकृत कर के संदाय के लिए उपलब्ध नहीं है;"

21. धारा 49क और 49 ख का अंतःस्थापन.—मूल अधिनियम की धारा 49 के पश्चात् निम्नलिखित धाराएं अंतःस्थापित की जाएंगी, अर्थात्:—

“49क. कतिपय शर्तों के अधीन रहते हुए इनपुट कर प्रत्यय का उपयोग.— धारा 49 में किसी बात के होते हुए भी, राज्य कर के मददे इनपुट कर प्रत्यय का उपयोग, यथास्थिति, एकीकृत कर या राज्यकर के संदाय के मददे, केवल तब किया जाएगा, जब एकीकृत कर के मददे उपलब्ध इनपुट कर प्रत्यय का पहले ही ऐसे संदाय के प्रति पूर्णतया उपयोग कर लिया गया है।

49ख. इनपुट कर प्रत्यय के उपयोग का आदेश.—इस अध्याय में किसी बात के होते हुए भी और धारा 49 की उपधारा (5) के खंड (ड) और खंड (च) के उपबंधों के अधीन रहते हुए, सरकार परिषद् की सिफारिशों से, यथास्थिति, एकीकृत कर, केन्द्रीय कर, राज्य कर या संघ राज्यक्षेत्र कर का, किसी ऐसे कर के संदाय के मददे इनपुट कर प्रत्यय के उपयोग किए जाने के आदेश और रीति को विहित कर सकेगी।”।

22. धारा 52 का संशोधन.—मूल अधिनियम की धारा 52 की उपधारा (9) में, “धारा 37” शब्द और अंकों के पश्चात् “या धारा 39” शब्द और अंक अन्तःस्थापित किए जाएंगे।

23. धारा 54 का संशोधन.—मूल अधिनियम की धारा 54 में,—

(क) उपधारा (8) के खंड (क) में, “शून्य अंकित माल” शब्दों के स्थान पर “माल के निर्यात” शब्द रखे जाएंगे और “ऐसे शून्य अंकित प्रदायों” शब्दों के स्थान पर “ऐसे निर्यातों” शब्द रखे जाएंगे; और

(ख) स्पष्टीकरण के खंड (2) में,—

(i) उपखण्ड (ग) की मदद (i) में “विदेशी मुद्रा में” शब्दों के पश्चात् “या भारतीय रुपए में, जहां कहीं भारतीय रिजर्व बैंक द्वारा अनुमति दी जाए” शब्द अंतःस्थापित किए जाएंगे;

(ii) उपखण्ड (ड) के स्थान पर, निम्नलिखित उपखण्ड रखा जाएगा, अर्थात्:—

“(ड) उपधारा (3) के प्रथम परंतुक के खण्ड (ii) के अधीन उपयोग न किए गए इनपुट कर प्रत्यय के प्रतिदाय की दशा में, उस अवधि के लिए, जिसमें ऐसे प्रतिदाय के लिए दावा उत्पन्न होता है, धारा 39 के अधीन विवरणी प्रस्तुत करने की देय तारीख;”।

24. धारा 79 का संशोधन.—मूल अधिनियम की धारा 79 की उपधारा (4) के पश्चात् निम्नलिखित स्पष्टीकरण अंतःस्थापित किया जाएगा, अर्थात्:—

“स्पष्टीकरण.—इस धारा के प्रयोजनों के लिए “व्यक्ति शब्द” में, यथास्थिति, धारा 25 की उपधारा (4) या उपधारा (5) में यथानिर्दिष्ट “विशिष्ट व्यक्ति” सम्मिलित होंगे।”।

25. धारा 107 का संशोधन.—मूल अधिनियम की धारा 107 की उपधारा (6) के खण्ड (ख) में, “बराबर राशि का” शब्दों के पश्चात्, “अधिकतम पच्चीस करोड़ रुपए के अध्यधीन रहते हुए” शब्द अंतःस्थापित किए जाएंगे।

26. धारा 112 का संशोधन.—मूल अधिनियम की धारा 112 की उपधारा (8) के खण्ड (ख) में, “बराबर राशि” शब्दों के पश्चात्, “अधिकतम पचास करोड़ रुपए के अध्यधीन रहते हुए,” शब्द और चिन्ह अंतःस्थापित किए जाएंगे।

27. धारा 129 का संशोधन.—मूल अधिनियम की धारा 129 की उपधारा (6) में, “सात दिन” शब्द जहां-जहां आते हैं, के स्थान पर “चौदह दिन” शब्द रखे जाएंगे।

28. धारा 143 का संशोधन.—मूल अधिनियम की धारा 143 की उपधारा (1) के खण्ड (ख) के परंतुक के अन्त में "।", चिन्ह के स्थान पर ":" चिन्ह रखा जाएगा और तत्पश्चात् निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात्:

"परंतु यह और कि पर्याप्त हेतुक दर्शित किए जाने पर, एक वर्ष और तीन वर्ष की अवधि को, आयुक्त द्वारा क्रमशः एक वर्ष और दो वर्ष से अनधिक की और अवधि के लिए बढ़ाया जा सकेगा।"

29. अनुसूची 1 का संशोधन.—मूल अधिनियम की अनुसूची 1 के पैरा 4 में, "कराधेय व्यक्ति" शब्दों के स्थान पर "व्यक्ति" शब्द रखा जाएगा।

30. अनुसूची 2 का संशोधन.—मूल अधिनियम की अनुसूची 2 के शीर्षक में, "क्रियाकलाप" शब्द के पश्चात् "या संव्यवहार" शब्द अंतःस्थापित किए जाएंगे और सदैव अंतःस्थापित किए गए समझे जाएंगे।

31. अनुसूची 3 का संशोधन.—मूल अधिनियम की अनुसूची 3 में,—

(i) पैरा 6 के पश्चात्, निम्नलिखित पैरे अंतःस्थापित किए जाएंगे, अर्थात्:—

"7. भारत के बाहर किसी स्थान से भारत के बाहर किसी अन्य स्थान को, ऐसे माल के भारत में प्रवेश किए बिना, माल का प्रदाय।

8. (क) घरेलू उपभोग के लिए अनुमति प्रदान किए जाने से पूर्व किसी व्यक्ति को भांडागार में रखे गए माल का प्रदाय;

(ख) परेषिती द्वारा किसी अन्य व्यक्ति को, माल का भारत के बाहर अवस्थित मूल पत्तन से प्रेषण किए जाने के पश्चात् किन्तु घरेलू उपभोग के लिए अनुमति दिए जाने से पूर्व माल के मालिकाना हक के दस्तावेज में पृष्ठांकन द्वारा माल का प्रदाय।";

(ii) स्पष्टीकरण को स्पष्टीकरण 1 के रूप में पुनःसंख्यांकित किया जाएगा और इस प्रकार पुनःसंख्यांकित स्पष्टीकरण 1 के पश्चात् निम्नलिखित स्पष्टीकरण अंतःस्थापित किया जाएगा, अर्थात्:—

"स्पष्टीकरण 2.—पैरा 8 के प्रयोजनों के लिए, "भांडागार में रखे गए माल" पद का वही अर्थ होगा, जो सीमाशुल्क अधिनियम, 1962 (1962 का 52) में उसका है।"

32. 2018 के अध्यादेश संख्यांक 1 का निरसन और व्यावृत्तियां.—(1) हिमाचल प्रदेश माल और सेवा कर (संशोधन) अध्यादेश, 2018 का एतद्वारा निरसन किया जाता है।

(2) ऐसे निरसन के होते हुए भी इस प्रकार निरसित अध्यादेश के अधीन की गई कोई बात या कार्रवाई इस अधिनियम के तत्स्थानी उपबन्धों के अधीन की गई समझी जाएगी।

AUTHORITATIVE ENGLISH TEXT

Act No. 1 of 2019

**THE HIMACHAL PRADESH GOODS AND SERVICES TAX
(AMENDMENT) ACT, 2018**

(AS ASSENTED TO BY THE HON'BLE GOVERNOR ON 24TH JANUARY, 2019)

ACT

to amend the Himachal Pradesh Goods and Services Tax Act, 2017 (Act No.10 of 2017).

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Sixty-ninth Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Himachal Pradesh Goods and Services Tax (Amendment) Act, 2018.

(2) The provisions of section 3 and section 30 shall be deemed to have come into force with effect from 1st day of July, 2017 and the remaining provisions of this Act shall come into force on such date as the Government may, by notification in the Rajpatra (e-Gazette), Himachal Pradesh, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

2. Amendment of section 2.—In section 2 of the Himachal Pradesh Goods and Services Tax Act, 2017 (hereinafter referred to as the ‘principal Act’),—

- (a) in clause (4), for the words “the Appellate Authority and the Appellate Tribunal”, the words, signs and figures “the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (2) of section 171” shall be substituted;
- (b) In clause (16), for the words “Central Board of Excise and Customs”, the words “Central Board of Indirect Taxes and Customs” shall be substituted;
- (c) in clause (17), for sub-clause (h), the following sub-clause shall be substituted, namely:—

“(h) activities of a race club including by way of totalisator or a license to book maker or activities of a licensed book maker in such club; and”;
- (d) clause (18) shall be omitted;
- (e) in clause (35), for the word and signs “clause (c)”, the word and sign “clause (b)” shall be substituted;
- (f) in clause (69), in sub-clause (f), after the word and figures “article 371”, the words, figures and letter “and article 371J” shall be inserted; and
- (g) in the end of clause (102), the following *Explanation* shall be inserted, namely:—

“**Explanation.**—For the removal of doubts, it is hereby clarified that the expression “services” includes facilitating or arranging transactions in securities;”.

3. Amendment of section 7.—In section 7 of the principal Act,—

- (a) in sub-section (1), —
 - (i) in clause (b), after the words and sign “or furtherance of business;”, the word “and” shall be inserted and shall always be deemed to have been inserted;

- (ii) in clause (c), for the sign and word “; and”, the sign “.” shall be substituted and shall always be deemed to have been substituted; and
- (iii) clause (d) shall be omitted and shall always be deemed to have been omitted;
- (b) after sub-section (1), the following sub-section shall be inserted and shall always be deemed to have been inserted, namely:—

“(1A) where certain activities or transactions constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in SCHEDULE-II.”; and
- (c) in sub-section (3), for the words, signs and figures “sub-sections (1) and (2)”, the words, signs, figures and letter “sub-sections (1), (1A) and (2)” shall be substituted.

4. Amendment of section 9.—In section 9 of the principal Act, for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both.”.

5. Amendment of section 10.—In section 10 of the principal Act,—

- (a) in sub-section (1),—
 - (i) for the words and sign “in lieu of the tax payable by him, an amount calculated at such rate”, the words, signs and figures “in lieu of the tax payable by him under sub-section (1) of section 9, an amount of tax calculated at such rate” shall be substituted; and
 - (ii) in the proviso, for the words “one crore rupees”, the words “one crore and fifty lakh rupees” and for the sign “.”, the sign “:” shall be substituted and thereafter the following proviso shall be inserted, namely:—

“Provided further that a person who opts to pay tax under clause (a) or clause (b) or clause (c) may supply services [other than those referred to in clause (b) of paragraph 6 of SCHEDULE-II], of value not exceeding ten percent of turnover in a State in the preceding financial year or five lakh rupees, whichever is higher.”; and
- (b) in sub-section (2), for clause (a), the following clause shall be substituted, namely :—

“(a) save as provided in sub-section (1), he is not engaged in the supply of services;”.

6. Amendment of section 12.—In section 12 of the principal Act, in sub-section (2), in clause (a), the words, signs and figure “sub-section (1) of” shall be omitted.

7. Amendment of section 13.—In section 13 of the principal Act, in sub-section (2), the words, signs and figure “sub-section (2) of” wherever occurring, shall be omitted.

8. Amendment of section 16.—In section 16 of the principal Act, in sub-section (2),—

(a) in clause (b), for the *Explanation*, the following *Explanation* shall be substituted, namely:—

“Explanation.— For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services—

(i) where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise; and

(ii) where the services are provided by the supplier to any person on the direction of and on account of such registered person.”; and

(b) in clause (c), after the word and figures “section 41”, the words, figures and letter “or section 43A” shall be inserted.

9. Amendment of section 17.—In section 17 of the principal Act,—

(a) in sub-section (3), the following *Explanation* shall be inserted, namely:—

“Explanation.—For the purposes of this sub-section, the expression “value of exempt supply” shall not include the value of activities or transactions specified in SCHEDULE-III, except those specified in paragraph 5 of the said Schedule.”; and

(b) in sub-section (5), for clauses (a) and (b), the following clauses shall be substituted, namely:—

“(a) motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver), except when they are used for making the following taxable supplies, namely:—

(i) further supply of such motor vehicles; or

(ii) transportation of passengers; or

(iii) imparting training on driving such motor vehicles;

(aa) vessels and aircraft except when they are used—

(i) for making the following taxable supplies, namely:—

(A) further supply of such vessels or aircraft; or

(B) transportation of passengers; or

(C) imparting training on navigating such vessels; or

(D) imparting training on flying such aircraft; and

(ii) for transportation of goods;

(ab) services of general insurance, servicing, repair and maintenance in so far as they relate to motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa):

Provided that the input tax credit in respect of such services shall be available—

(i) where the motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) are used for the purposes specified therein; and

(ii) where received by a taxable person engaged—

(A) in the manufacture of such motor vehicles, vessels or aircraft; or

(B) in the supply of general insurance services in respect of such motor vehicles, vessels or aircraft insured by him;

(b) the following supply of goods or services or both—

(i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, leasing, renting or hiring of motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) except when used for the purposes specified therein, life insurance and health insurance:

Provided that the input tax credit in respect of such goods or services or both shall be available where an inward supply of such goods or services or both is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;

(ii) membership of a club, health and fitness centre; and

(iii) travel benefits extended to employees on vacation such as leave or home travel concession:

Provided that the input tax credit in respect of such goods or services or both shall be available, where it is obligatory for an employer to provide the same to its employees under any law for the time being in force.”.

10. Amendment of section 20.—In section 20 of the principal Act, in the *Explanation*, in clause (c), for the words and figures “under entry 84”, the words, figures and letters “under entries 84 and 92A” shall be substituted.

11. Amendment of section 22.—In section 22 of the principal Act,—

(a) in sub-section (1), in the end of the proviso for the sign “.”, the sign “:” shall be substituted and thereafter the following new proviso shall be inserted, namely:—

“Provided further that the Government may, at the request of a special category State and on the recommendations of the Council, enhance the aggregate turnover referred to in the first proviso from ten lakh rupees to such amount, not exceeding twenty lakh rupees and subject to such conditions and limitations, as may be so notified.”; and

- (b) in the *Explanation*, in clause (iii), after the word “Constitution”, the words and signs “except the State of Jammu Kashmir and States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand” shall be inserted.”.

12. Amendment of section 24.—In section 24 of the principal Act, in clause (x), after the words “commerce operator”, the words and figures “who is required to collect tax at source under section 52” shall be inserted.

13. Amendment of section 25.—In section 25 of the principal Act,—

- (a) in sub-section (1), in the end of the proviso for the sign “.”, the sign “:” shall be substituted and thereafter before the *Explanation*, the following proviso shall be inserted, namely:—

“Provided further that a person having a unit, as defined in the Special Economic Zones Act, 2005, in a Special Economic Zone or being a Special Economic Zone developer shall have to apply for a separate registration, as distinct from his place of business located outside the Special Economic Zone in the same State.”; and

- (b) in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—

“Provided that a person having multiple places of business in the State may be granted a separate registration for each such place of business, subject to such conditions as may be prescribed.”.

14. Amendment of section 29.—In section 29 of the principal Act,—

- (a) in the marginal heading after the word “Cancellation”, the words “or suspension” shall be inserted;

- (b) in sub-section (1), in the end of clause (c) for the sign “.”, the sign “:” shall be substituted and thereafter, the following proviso shall be inserted, namely:—

“Provided that during pendency of the proceedings relating to cancellation of registration filed by the registered person, the registration may be suspended for such period and in such manner as may be prescribed.”; and

- (c) in sub-section (2), in the end of the proviso for the sign “.”, the sign “:” shall be substituted and thereafter the following proviso shall be inserted, namely:—

“Provided further that during pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed.”.

15. Amendment of section 34.—In section 34 of the principal Act,—

- (a) in sub-section (1),—

- (i) for the words “Where a tax invoice has”, the words “Where one or more tax invoices have” shall be substituted; and

- (ii) for the words “a credit note”, the words “one or more credit notes for supplies made in a financial year” shall be substituted; and
- (b) in sub-section (3),—
 - (i) for the words “Where a tax invoice has”, the words “Where one or more tax invoices have” shall be substituted; and
 - (ii) for the words “a debit note”, the words “one or more debit notes for supplies made in a financial year” shall be substituted.

16. Amendment of section 35.—In section 35 of the principal Act, in sub-section (5), in the end for the sign “.”, the sign “:” shall be substituted and thereafter, the following proviso shall be inserted, namely:—

“Provided that nothing contained in this sub-section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.”.

17. Amendment of section 39.—In section 39 of the principal Act,—

- (a) in sub-section (1), for the words “in such form and manner as may be prescribed”, the words and sign “in such form, manner and within such time as may be prescribed” shall be substituted and for the words and sign “on or before the twentieth day of the month succeeding such calendar month or part thereof .” , the sign “:” shall be substituted and thereafter the following proviso shall be inserted, namely:—

“Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall furnish return for every quarter or part thereof, subject to such conditions and safeguards as may be specified therein.”;

- (b) In sub-section (7), in the end for the sign “.”, the sign “:” shall be substituted and thereafter the following proviso shall be inserted, namely:—

“Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall pay to the Government the tax due or part thereof as per the return on or before the last date on which he is required to furnish such return, subject to such conditions and safeguards as may be specified therein.”; and

- (c) in sub-section (9),—

- (i) for the words “in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed”, the words “in such form and manner as may be prescribed” shall be substituted; and
- (ii) in the proviso, for the words “the end of the financial year”, the words “ the end of the financial year to which such details pertain” shall be substituted.

18. Insertion of section 43A.—After section 43 of the principal Act, the following section shall be inserted, namely:—

“43A. Procedure for furnishing return and availing input tax credit.—(1) Notwithstanding anything contained in sub-section (2) of section 16, section 37 or section 38, every

registered person shall in the returns furnished under sub-section (1) of section 39 verify, validate, modify or delete the details of supplies furnished by the suppliers.

(2) Notwithstanding anything contained in section 41, section 42 or section 43, the procedure for availing of input tax credit by the recipient and verification thereof shall be such as may be prescribed.

(3) The procedure for furnishing the details of outward supplies by the supplier on the common portal, for the purposes of availing input tax credit by the recipient shall be such as may be prescribed.

(4) The procedure for availing input tax credit in respect of outward supplies not furnished under sub-section (3) shall be such as may be prescribed and such procedure may include the maximum amount of the input tax credit which can be so availed, not exceeding twenty per cent of the input tax credit available, on the basis of details furnished by the suppliers under the said sub-section.

(5) The amount of tax specified in the outward supplies for which the details have been furnished by the supplier under sub-section (3) shall be deemed to be the tax payable by him under the provisions of the Act.

(6) The supplier and the recipient of a supply shall be jointly and severally liable to pay tax or to pay the input tax credit availed, as the case may be, in relation to outward supplies for which the details have been furnished under sub-section (3) or sub-section (4) but return thereof has not been furnished.

(7) For the purposes of sub-section (6), the recovery shall be made in such manner as may be prescribed and such procedure may provide for non-recovery of an amount of tax or input tax credit wrongly availed not exceeding one thousand rupees.

(8) The procedure, safeguards and threshold of the tax amount in relation to outward supplies, the details of which can be furnished under sub-section (3) by a registered person,—

- (i) within six months of taking registration; and
- (ii) who has defaulted in payment of tax and where such default has continued for more than two months from the due date of payment of such defaulted amount, shall be such as may be prescribed.”.

19. Amendment of section 48.—In section 48 of the principal Act, in sub-section (2), after the word and figures “section 45”, the words “and to perform such other functions” shall be inserted.

20. Amendment of section 49.—In section 49 of the principal Act,—

- (a) in sub-section (2), after the word and figures “section 41”, the words, figures and letter “or section 43A” shall be inserted; and
- (b) in sub-section (5),—

- (i) in clause (c), in the end for the sign “;”, the sign “:” shall be substituted and thereafter the following proviso shall be inserted, namely:—

“Provided that the input tax credit on account of State tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;” and

- (ii) in clause (d) in the end for the sign “;”, the sign “:” shall be substituted and thereafter, the following proviso shall be inserted, namely:—

“Provided that the input tax credit on account of Union territory tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;”.

21. Insertion of sections 49A and 49B.—After section 49 of the principal Act, the following sections shall be inserted, namely:—

“49A. Utilisation of input tax credit subject to certain conditions.—Notwithstanding anything contained in section 49, the input tax credit on account of State tax shall be utilised towards payment of integrated tax or State tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully towards such payment.

49B. Order of utilisation of input tax credit.—Notwithstanding anything contained in this Chapter and subject to the provisions of clause (e) and clause (f) of sub-section (5) of section 49, the Government may, on the recommendations of the Council, prescribe the order and manner of utilisation of the input tax credit on account of integrated tax, central tax, State tax or Union territory tax, as the case may be, towards payment of any such tax.”.

22. Amendment of section 52.—In section 52 of the principal Act, in sub-section (9), after the word and figures “section 37”, the words and figures “or section 39” shall be inserted.

23. Amendment of section 54.—In section 54 of the principal Act,—

- (a) in sub-section (8), in clause (a), for the words and signs “zero-rated supplies of”, the words “export of” and for the words and sign “such zero-rated supplies”, the words “such exports” shall be substituted; and

- (b) in the *Explanation*, in clause (2),—

- (i) in sub-clause (c), in item (i), after the words “foreign exchange”, the words “or in Indian rupees wherever permitted by the Reserve Bank of India” shall be inserted; and

- (ii) for sub-clause (e), the following sub-clause shall be substituted, namely:—

“(e) in the case of refund of unutilised input tax credit under clause (ii) of the first proviso to sub-section (3), the due date for furnishing of return under section 39 for the period in which such claim for refund arises;”.

24. Amendment of section 79.—In section 79 of the principal Act, after sub-section (4), the following *Explanation* shall be inserted, namely:—

“Explanation.— For the purposes of this section, the word “person” shall include “distinct persons” as referred to in sub-section (4) or, as the case may be, sub-section (5) of section 25.”.

25. Amendment of section 107.—In section 107 of the principal Act, in sub-section (6), in clause (b), after the words and sign “arising from the said order,”, the words and sign “subject to a maximum of twenty-five crore rupees,” shall be inserted.

26. Amendment of section 112.—In section 112 of the principal Act, in sub-section (8), in clause (b), after the words and sign “arising from the said order,” the words and sign “subject to a maximum of fifty crore rupees,” shall be inserted.

27. Amendment of section 129.—In section 129 of the principal Act, in sub-section (6), for the words “seven days”, wherever occurring the words “fourteen days” shall be substituted.

28. Amendment of section 143.—In section 143 of the principal Act, in sub-section (1), in clause (b), in the end of proviso for the sign “.”, the sign “:” shall be substituted and thereafter, the following proviso shall be inserted, namely:—

“Provided further that the period of one year and three years may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding one year and two years respectively.”.

29. Amendment of SCHEDULE-I.—In SCHEDULE-I of the principal Act, in paragraph 4, for the words “taxable person”, the word “person” shall be substituted.

30. Amendment of SCHEDULE-II.—In SCHEDULE-II of the principal Act, in the heading, after the word “ACTIVITIES”, the words “OR TRANSACTIONS” shall be inserted and shall always be deemed to have been inserted.

31. Amendment of SCHEDULE-III.—In SCHEDULE-III of the principal Act, —

(i) after paragraph 6, the following paragraphs shall be inserted, namely:—

“7. Supply of goods from a place outside India to another place outside India without such goods entering into India.

8. (a) Supply of warehoused goods to any person before clearance for home consumption;

(b) Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption.”;

(ii) the *Explanation* shall be numbered as *Explanation 1* and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely:—

“Explanation 2.—For the purposes of paragraph 8, the expression “warehoused goods” shall have the same meaning as assigned to it in the Customs Act, 1962 (52 of 1962).”.

32. Repeal of Ordinance No.1 of 2018 and savings.—(1) The Himachal Pradesh Pradesh Goods and Services Tax (Amendment) Ordinance, 2018 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act.

CHANGE OF NAME

I, Bhimi Thapa w/o Sh. Suito Thapa, r/o Sama Cement Store, Kasumpti, Shimla have changed my name from Shitly Thapa to Bhimi Thapa for all purposes.

BHIMI THAPA,
w/o Sh. Suito Thapa, r/o Sama Cement Store,
Kasumpti, Shimla.